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Counsel for Counterclaim Defendant  
*Capital One, N.A.*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

|                            |   |                              |
|----------------------------|---|------------------------------|
| -----X                     |   |                              |
| CVD EQUIPMENT CORPORATION, | : | Civil Action No.: 10 CV 0573 |
|                            | : | (RJH) (RLE)                  |
| Plaintiff,                 | : |                              |
| -against-                  | : |                              |
| TAIWAN GLASS INDUSTRIAL    | : |                              |
| CORPORATION, and MIZUHO    | : |                              |
| CORPORATE BANK, LTD.,      | : |                              |
| Defendants.                | : |                              |
| -----X                     |   |                              |
| TAIWAN GLASS INDUSTRIAL    | : |                              |
| CORPORATION,               | : |                              |
| Counterclaim Plaintiff,    | : |                              |
| -against-                  | : |                              |
| CAPITAL ONE, N.A.,         | : |                              |
| Counterclaim Defendant.    | : |                              |
| -----X                     |   |                              |

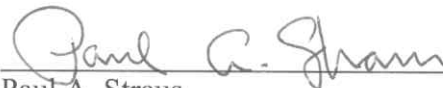
DISCLOSURE STATEMENT PURSUANT TO FED. R. CIV. P. 7.1

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Counterclaim Defendant Capital One, N.A. ("Capital One") hereby certifies that Capital One is a

wholly-owned subsidiary of Capital One Financial Corporation, which is a publicly-traded corporation.

DATED: January 28, 2011

KING & SPALDING LLP

A handwritten signature in cursive script, appearing to read "Paul A. Straus", is written over a horizontal line.

Paul A. Straus

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